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*Attorneys for the United States of America*

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

CHRISTOPHER HADSELL,

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.

)  
) Case No. 5:20-cv-03512-VKD  
)

) **DECLARATION OF JOELLA**  
) **PARRA**  
)

I, Joella Parra, pursuant to the provisions of 28 U.S.C. § 1746, declare as follows:

1. I am the Staff Services Manager with the Business Solutions Section of the California Department of Child Support Services. I have managerial and technical expertise in these program areas which include Federal Income Tax Refund offsets. I have been employed by the California Department of Child Support Services for more than 7 years.

2. Among other tasks, my office is assigned the duties of administering the Federal Income Tax Refund Offset Program as set out in 42 U.S.C. § 664 on behalf of the State of California.

1 3. As a routine part of these duties, I have access to the records related to this  
2 information.

3 4. I have personally searched those records for information concerning Christopher  
4 Hadsell.

5 5. Attached as Exhibit 1 is a true and correct copy of a Pre-Offset Notification sent to  
6 Mr. Hadsell on or about September 9, 2013.

7 I declare under penalty of perjury, pursuant to 28 U.S.C. 1746(2), that the foregoing is true  
8 and correct.

9 Dated this 9th day of November, 2021.

10 Joella Parra  
11 Joella Parra  
12 California Department of Child Support Services

13 I certify and attest that the signatory has concurred in the filing of this document.

14 Rick Watson  
15 Rick Watson  
16 Trial Attorney, Tax Division  
17 United States Department of Justice  
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# Exhibit 1



DEPARTMENT OF CHILD SUPPORT SERVICES CONTRA  
COSTA COUNTY  
50 DOUGLAS DR STE 100  
MARTINEZ CA 94553-8500

09/09/2013

CHRISTOPHER HADSELL  
2868 SABLE OAKS WAY  
DUBLIN CA 94568-7227

SSN: XXX-XX-9348

Participant ID #:  
300000003872051

Statewide Past Due Amount: \*  
157356.72

### CHILD SUPPORT WARNING NOTICE

Our records show you are past due in paying child, family, or spousal support. **Without notifying you again during the next 12 months, we will use any collection method authorized under state or federal law, including, but not limited to, those methods listed below to collect all past due payments.**

- Take your Federal and State Tax refunds
- Take any other Federal payment owed to you
- Take any lottery winnings or other money owed to you by the State
- Attach and seize money or assets held by your financial institution
- Take a portion of any money owed to you as an independent contractor
- Take a portion of any Disability or Unemployment benefits
- Take a portion of any personal injury settlement or workers' compensation benefit payments

In addition to seizing these funds the following may also occur:

- Any State issued licenses including drivers licenses and professional licenses may be suspended or not renewed
- US Secretary of State may not issue you a passport or may revoke or restrict a current passport

You may avoid or reverse these actions by paying all past due amounts to the address below:

**CALIFORNIA STATE DISBURSEMENT UNIT  
PO BOX 989067, WEST SACRAMENTO CA 95798-9067**

### RIGHT TO ADMINISTRATIVE REVIEW

If you want an administrative review, you must contact the local child support agency listed on page 2 of this notice within 90 days after you get this notice. The ombudsperson will explain your rights and how you can have your case reviewed and how to obtain a state hearing or a review in superior court.

If your support order was not issued in California, you have the right to ask the state that issued the order to review your federal income tax refund offset. This is allowed by Title 45, Code of Federal Regulations section 303.72(g). If you ask them to, the local child support agency listed on page 2 will contact that state within 10 days after you ask for a review. You will be notified of the time and place of your administrative review by the state that issued the order.

**A Child Support Warning Notice will be sent to you every 12 months as long as you owe past due support.  
PLEASE KEEP THIS NOTICE FOR YOUR RECORDS**

\*May not include accrued interest. Please contact the LCSA at the contact address listed on page 2 for an updated balance.



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**\*CONTACT ADDRESS\*:**

**DEPARTMENT OF CHILD SUPPORT SERVICES CONTRA COSTA COUNTY**  
**50 DOUGLAS DR STE 100**  
**MARTINEZ CA 94553-8500**  
**(866) 901-3212**

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**Legal Authorities:**

- **ADMINISTRATIVE OFFSET AND FEDERAL TAX REFUND OFFSET** - Federal payments owed to you, including federal income tax refunds, will be taken. (Title 31, United States Code section 3716; Title 42, United States Code section 664; Title 26, United States Code section 6402; and Title 45, Code of Federal Regulations section 303.72).

Filing IRS Form 8379 - Injured Spouse Claim and Allocation - and IRS Form 1040 or IRS Form 1040A may keep your spouse from offset, if he or she is not legally responsible for this debt. Follow the instructions on IRS Form 8379 when filing your tax return.

- **STATE TAX REFUND OFFSET** - Any state income tax refund you may be entitled to receive will be taken. (Title 42, United States Code section 666(a); Title 45, Code of Federal Regulations section 303.102; and California Code of Civil Procedure sections 708.730, 708.780, and 708.795).
- **LOTTERY WINNINGS AND OTHER MONEY OWED TO YOU BY THE STATE** - Any money owed to you by the State of California including lottery winnings will be taken. (California Government Code section 12419.5 and California Code of Civil Procedures sections 708.730 and 708.795).
- **PASSPORT DENIAL** - If you currently owe past due support and have ever owed \$2,500 or more in past due support, the United States Secretary of State may not issue you a passport until your past due balance is paid in full. They may also revoke, restrict, or limit a passport you already have. (Title 42, United States Code section 652(k) and Title 22, Code of Federal Regulations sections 51.70(a)(8) and 51.72(a)).
- **CONTRACTS FOR SERVICES EARNING OFFSET** - A portion of the earnings you receive as an independent contractor to individuals, businesses, or the State of California may be taken. (California Family Code sections 17400 and 17450, and Article 5, Chapter 5, Part 10.2, Division 2, of the California Revenue and Taxation Code).
- **PERSONAL INJURY SETTLEMENTS AND WORKERS' COMPENSATION PAYMENTS** - Any third party insurance claim benefits you receive from personal injury settlements or workers' compensation payments may be withheld. (California Code of Civil Procedure sections 704.160 and 708.410 and California Family Code sections 5206 and 5246).
- **STATE LICENSING SUSPENSION OR NON RENEWAL** - Permanent, state-issued licenses can be suspended or withheld. If you are at least 30 days delinquent, we will submit a list to all participating state licensing boards notifying them of the delinquency along with a request to revoke or suspend your license. (California Family Code section 17520).
- **UNEMPLOYMENT/DISABILITY BENEFIT INTERCEPT** - Money owed to you by the state or federal government such as unemployment and disability payments may be taken. (California Family Code section 17518).
- **LEVY FUNDS IN FINANCIAL INSTITUTIONS** - Orders may be issued to financial institutions seizing funds to pay your past due support. (California Family Code sections 17453 & 17522.5).

## COMPLAINT RESOLUTION - STATE HEARING INFORMATION

### RIGHT TO COMPLAINT RESOLUTION:

- If you have a complaint against a local child support agency for any action or inaction regarding your child support case, you have the right to request complaint resolution from the local child support agency.
- You can make a complaint in writing by completing the Request for Complaint Resolution form, or you can call the local child support agency.
- **IMPORTANT: Your request for complaint resolution must be made within 90 days from the date you knew, or should have known, about the subject of your complaint.**
- The local child support agency has 30 days from the date it receives your complaint to give you a written resolution of your complaint, unless the local child support agency needs more information or time to resolve your complaint. The local child support agency will contact you if it needs more information or time to resolve your complaint.

### RIGHT TO A STATE HEARING:

- If the local child support agency **does not** respond to you within 30 days from receiving your complaint, you have the right to request a State Hearing before an Administrative Law Judge. **IMPORTANT: Your request for a State Hearing must be made within 90 days after you complained to the local child support agency.**
- If the local child support agency **does** respond to you within 30 days of making your complaint, and you are not satisfied with the local child support agency's complaint resolution or response, you have the right to request a State Hearing before an Administrative Law Judge. **IMPORTANT: Your request for State Hearing must be made within 90 days after you received the local child support agency's written response to your complaint.**
- You can request a State Hearing in writing by sending a Request for State Hearing form to the State Hearing Office, or you can call the State Hearing Office toll free at 1-866-289-4714.
- The State Hearing Office will let you know the date, time, and place of your State Hearing.
- The State Hearing Office will provide an interpreter or disability accommodation for you at the hearing if you need one.
- **IMPORTANT: Not all complaints can be heard at a State Hearing.**

### State Hearings will only be granted for the following issues:

- An application for child support has been denied or has not been acted upon within the required time frame.
- The child support services case has been acted upon in violation of federal or state law or regulation, or California Department of Child Support Services policy letter, or has not been acted on within the required timeframe, including services for the establishment, modification, and enforcement of child support orders and child support accountings.
- Child support collections have not been distributed, or have been distributed or disbursed incorrectly, or the amount of child support arrears, as calculated by the local child support agency is inaccurate.
- The local child support agency's decision to close a child support case.

### **IMPORTANT: The following issues cannot be heard at a State Hearing:**

- Child support issues that must be addressed by motion, order to show cause, or appeal in a court.
- A review of any court order for child support or child support arrears.
- A court order or equivalent determination of paternity.
- A court order for spousal support.
- Child custody determinations.
- Child visitation determinations.
- Complaints of alleged discourteous treatment by a local child support agency employee, unless such conduct resulted in a hearable action or inaction.

### OMBUDSPERSON SERVICES:

- Every local child support agency has an Ombudsperson available to help you through the complaint resolution and/or State Hearing process.
- The Ombudsperson can help you obtain information regarding your complaint to help you prepare for your State Hearing.
- **IMPORTANT: The Ombudsperson cannot represent you at the State Hearing or give you legal advice.**

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